

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>AURELIA</div> <div>CITY OF AURELIA, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16201800100000</div> <div>Aurelia City</div> <div>P.O. B0x 328</div> <div>Aurelia, IA 51005</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		259,600		259,600	255,830
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		259,600		259,600	255,830
Delinquent property taxes		0		0	0
TIF revenues		0		0	0
Other city taxes		105,759	0	105,759	98,798
Licenses and permits		3,190	0	3,190	3,050
Use of money and property		15,755	916	16,671	35,445
Intergovernmental		130,037	0	130,037	128,500
Charges for fees and service		6,433	340,128	346,561	362,400
Special assessments		1,709	0	1,709	0
Miscellaneous		115,195	0	115,195	18,950
Other financing sources		64,643	70,544	135,187	70,544
Total revenues and other sources		702,321	411,588	1,113,909	973,517
Expenditures and Other Financing Uses					
Public safety		119,047	0	119,047	135,700
Public works		137,345	0	137,345	145,825
Health and social services		0	0	0	0
Culture and recreation		153,889	0	153,889	190,003
Community and economic development		26,024	0	26,024	26,500
General government		71,010	0	71,010	74,300
Debt service		0	0	0	0
Capital projects		76,089	0	76,089	0
Total governmental activities expenditures		583,404	0	583,404	572,328
Business type activities		0	411,876	411,876	430,104
Total ALL expenditures		583,404	411,876	995,280	1,002,432
Other financing uses, including transfers out		64,643	70,544	135,187	70,544
Total ALL expenditures/And other financing uses		648,047	482,420	1,130,467	1,072,976
Excess revenues and other sources over (Under) Expenditures/And other financing uses		54,274	-70,832	-16,558	-99,459
Beginning fund balance July 1, 2014		702,443	469,555	1,171,998	1,441,590
Ending fund balance June 30, 2015		756,717	398,723	1,155,440	1,342,131
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 0	Other long-term debt	\$ 0	
Revenue debt		\$ 273,804	Short-term debt	\$ 0	
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 1,927,914
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			10/28/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Barb Messerole		→	712	434-2025	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF AURELIA							<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	230,237	28,830		533			259,600			259,600	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	230,237	28,830		533	0		259,600		T01	259,600	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	230,237	28,830		533	0	0	259,600			259,600	6					
7	TIF revenues							0		T01	0	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes							0		T15	0	9					
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10					
11	Parimutuel wager tax							0		C30	0	11					
12	Gaming wager tax							0		T19	0	12					
13	Mobile home tax							0		T19	0	13					
14	Hotel/motel tax							0		T09	105,759	14					
15	Other local option taxes		105,759					105,759			105,759	15					
16	TOTAL OTHER CITY TAXES	0	105,759	0	0	0	0	105,759	0		105,759	16					
17	Section B - LICENSES AND PERMITS	3,190						3,190		T29	3,190	17					
18	Section C - USE OF MONEY AND PROPERTY											18					
19	Interest	3,119	236			49		3,404	916	U20	4,320	19					
20	Rents and royalties	12,351						12,351		U40	12,351	20					
21	Other miscellaneous use of money and property							0		U20	0	21					
22	TOTAL USE OF MONEY AND PROPERTY	15,470	236	0	0	49	0	15,755	916		16,671	22					
23	Section D - INTERGOVERNMENTAL											23					
24	Federal grants and reimbursements											24					
25	Federal grants							0		B89	0	25					
26	Community development block grants							0		B50	0	26					
27	Housing and urban development							0		B50	0	27					
28	Public assistance grants							0		B79	0	28					
29	Payment in lieu of taxes	10,000						10,000		B30	10,000	29					
30	Total Federal grants and reimbursements	10,000	0	0	0	0	0	10,000	0		10,000	30					
31												31					
32												32					
33												33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AURELIA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		107,432					107,432		C46	107,432	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	1,253						1,253		C89	1,253	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	2,157						2,157		C89	2,157	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	3,410	107,432	0	0	0	0	110,842	0		110,842	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	9,195						9,195			9,195	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	9,195	0	0	0	0	0	9,195	0		9,195	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	22,605	107,432	0	0	0	0	130,037	0		130,037	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	115,203	A91	115,203	73				
74	Sewer							0	106,958	A8Ø	106,958	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage							0	112,244	A81	112,244	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AURELIA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	5,723	A80	5,723	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	370						370		A89	370	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	6,063						6,063		A61	6,063	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	6,433	0	0	0	0	0	6,433	340,128		346,561	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	1,709						1,709		U01	1,709	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions		140			76,047		76,187		U99	76,187	108				
109	Deposits and sales/fuel tax refunds	1,856						1,856		U99	1,856	109				
110	Sale of property and merchandise	24,168						24,168		U11	24,168	110				
111	Fines	6,071						6,071		U30	6,071	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	6,913						6,913			6,913	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	39,008	140	0	0	76,047	0	115,195	0		115,195	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF AURELIA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	318,652	242,397	0	533	76,096	0	637,678	341,044		978,722	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	64,643	0			0		64,643	70,544		135,187	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	64,643	0	0	0	0	0	64,643	70,544		135,187	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	383,295	242,397	0	533	76,096	0	702,321	411,588		1,113,909	132
133												133
134	Beginning fund balance July 1, 2014	-1,076	633,595		18,531	51,393		702,443	469,555		1,171,998	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	382,219	875,992	0	19,064	127,489	0	1,404,764	881,143		2,285,907	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF AURELIA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	87,480	10,477					97,957		E62	97,957	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	21,003						21,003		E24	21,003	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	87						87		E32	87	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	108,570	10,477	0	0	0	0	119,047			119,047	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AURELIA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	5,384	110,163					115,547		E44	115,547	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	15,118						15,118		E44	15,118	48
49	Traffic control safety — Current operation	3,254						3,254		E44	3,254	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		3,426					3,426		E44	3,426	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	23,756	113,589	0	0	0	0	137,345			137,345	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF AURELIA							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AURELIA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	48,576	5,441					54,017		E52	54,017	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	12,698	2,153					14,851		E61	14,851	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	31,598	4,454					36,052		E61	36,052	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	3,200						3,200		E03	3,200	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	34,839	930					35,769		E61	35,769	135				
136	Other culture and recreation	10,000						10,000		E61	10,000	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	140,911	12,978	0	0	0	0	153,889			153,889	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	53						53		E89	53	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	17,221	8,750					25,971		E89	25,971	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	17,274	8,750	0	0	0	0	26,024			26,024	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF AURELIA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	5,006	348					5,354		E29	5,354	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	33,814	8,620					42,434		E23	42,434	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,420						11,420		E25	11,420	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	11,802						11,802		E89	11,802	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	62,042	8,968	0	0	0	0	71,010			71,010	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						76,089		76,089			76,089	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	76,089	0	76,089			76,089	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	76,089	0	76,089			76,089	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	352,553	154,762	0	0	76,089	0	583,404			583,404	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF AURELIA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								137,747	E91	137,747	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								157,259	E80	157,259	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								114,480	E81	114,480	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								2,390	E80	2,390	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF AURELIA		<input type="checkbox"/> GAAP				<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation											238		
239	Purchase of land and equipment											239		
240	Construction											240		
241												241		
242	Enterprise Debt Service											242		
243	Enterprise Capital Projects											243		
244	Enterprise TIF Capital Projects											244		
245	Internal service funds — Specify											245		
246												246		
247												247		
248												248		
249												249		
250												250		
251	TOTAL BUSINESS TYPE ACTIVITIES	411,876										251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	352,553	154,762	0	0	76,089	0	583,404	411,876		995,280	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE		254	
255	Regular transfers out		13,250			51,393		64,643	70,544		135,187	255		
256	Internal TIF loans/repayments and transfers out							0			0	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	0	13,250	0	0	51,393	0	64,643	70,544		135,187	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	352,553	168,012	0	0	127,482	0	648,047	482,420		1,130,467	259		
260												260		
261	Ending fund balance June 30, 2015:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted		707,980		19,064			727,044			727,044	264		
265	Committed							0			0	265		
266	Assigned							0			0	266		
267	Unassigned	29,666				7		29,673			29,673	267		
268	Total Governmental	29,666	707,980	0	19,064	7	0	756,717			756,717	268		
269	Proprietary								398,723		398,723	269		
270	Total ending fund balance June 30, 2015	29,666	707,980	0	19,064	7	0	756,717	398,723		1,155,440	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	382,219	875,992	0	19,064	127,489	0	1,404,764	881,143		2,285,907	271		
272												272		

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF AURELIA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

234,885

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 104,322	29U \$	39U \$ 15,518	49U \$	49U \$	49U \$ 88,804	49U \$	191 \$ 5,216
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	189
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. SRF- Sewer	227,000		42,000			185,000		4,086
Capital Lease	19U 88,700	29U	39U 19,163	49U	49U	49U	49U	189 228
10.								
11.								
12.								
13.								
14.								
Total long-term debt	420,022	0	76,681	0	0	273,804	0	9,530

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$	\$		1,155,440	1,155,440

REMARKS

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Continued on next page

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